OFFICE NOTICE

OFFICE OF STRATEGIC SERVICES

6 June 1944

TO:

ALL EMPLOYEES

SUBJECT: WITHHOLDING TAX DEDUCTIONS

The Current Tax Payment Act of 1943 (Pay-As-You-Go Tax) requires the withholding of a tax from all salary payments made to employees for payroll periods beginning on or after 1 July 1943. The withholding of the tax does not automatically settle the liability for Federal income taxes, but the amounts withheld are applied against the amount payable as Federal income tax.

The Current Tax Payment Act allows an exemption based on the employee's family status and the tax is withheld only from that portion of the salary which is in excess of the amount allowed as an exemption.

No Victory Tax deduction will be made in addition to the withholding tax.

The table appearing on the inside of this bulletin shows the amount of the tax to be deducted from each employee's check for a full semimonthly pay period. The column headed "Tax" shows the amount of tax which will be withheld from each employee's semimonthly salary check after applying the family status exemption to which the employee is entitled on the basis of the "Employee Withholding Exemption Certificate" filed by him.

The column headed "Net" shows the amount of net salary for a full payroll period after deductions for tax and retirement, but before deductions for bonds. (For detailed instructions as to the use of the table, see the last page of this bulletin.)

The actual amount of the employee's salary check for a full payroll period can be determined by subtracting the semimonthly bond deduction from the amount in the "Net" column.

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The amount of the tax to be deducted and the amount of the salary check before bond deductions can be found on the table in the following manner:

- Determine the family and dependency group in which you fall, (Item 1, 2, 3, 4, or 5 in the headings of the table);
- Locate the column under that group corresponding to the number of dependents (In addition to wife or husband) claimed;
- Go down that column to the line corresponding to your basic annual salary as shown in the first column of the table. The amounts appearing in the "Tax" and "Net" columns on that line show the amount of the tax to be deducted and the net amount of your salary check before deduction for bonds; and
- 4 If you have more dependents than the highest number shown on the table for your family group, for each additional dependent deduct \$2.60 from the tax shown for your basic annual salary for the highest number of dependents shown for your family group. In no case, however, may your tax be less than the minimum shown in the last column of the table on the line corresponding with your basic annual salary.

C. M. SEARS, JR. Chief, Services

(43672)

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			I. MA	RRIED	PERSON	CLAIM	E OF PERSONAL EXEMPTION,						
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PERIOD		ž					2. MARRIED PE		RSON CLAIMING		HALF OF P		
<b>≥</b> ≥		동					NONE		ONE		TW		
SALARY PER PAY RTIME		Y PER PAY VERTIME DEDUCTION		0				3. SINGLE PE		RSON HAVING		FOLLOWI	
	BROSS SALARY PER PINCLUDING OVERTIME	<u> </u>	*				NONE		ONE		TW		
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BAS	GROSS	PER	<b>-</b>	· · ·	7		<del>-</del>	N 1	<del>-</del>	N.A.	NONE	<u>U</u>	
1,320	67.50		Tax	Net 50.75	Tax	Net 52.25	Tax 8.80	Net 55.95	Tax 6.20	Net	Tax	+	
1,380	70.00	2.75	14.00 14.00	53.12 56.00	11.40	53.35 55.72	8.80	58.32	6.20	58.55	3.60 3.60		
1,500	73.00	3.00	14.00	58,91	11.40 11.40	58.60 61.51	8.80	61.20 64.11	6.20	63.80 66.71	3.60 3.60		
1,560	79.08 6z.12	3.25	14.06	61.83	11.40 r5.40	64.43	8.80 12.80	67.03	10.20	69.63	3.60 7.60	ŀ	
1,680	85.16 88.20	3.50	18.00	63.66 66.57	15.40 15.40	66.26	12.80	68.86	10.20	71.46	7.60 7.60		
1,800	91.25	3.75	18.00 18.00	69.50 72.41	15.40 15.40	72.10 75.01	12.80 12.80	74.70 77.61	10.20	77.30	7.60		
1.920	97.33	3.88 4.00	18.00	75.33	15.40	77.93	12.80	80.53	10.20	80.21	7.60	- 1	
1,980	100.37	4.13	22.00	74.24 75.21	19.40 19.40	76.84 77.81	16.80	79.44	14.20 14.20	82.04 83.01	11.60 11.60		
2,040	103.41	4.25 4.38	22.00 22.00	77.16 80.07	19.40 19.40	79.76 82.67	16.80 16.80	82.36 85.27	14.20	84.96	11.60		
2.160	109.50	4.50	22.00	83.00	19.40	85.60	16.80	88.20	14.20	87.87 90.80	11.60		
2,200	111.52	4.59 4.63	22.00	84.93 85.91	19.40 19.40	87.53 88.51	16.80 16.80	90.13	14.20 14.20	92.73 93.71	11.60 11.60		
2,300	116.59 121.66	4.80 5.00	22.00 26.00	89.79 90.66	19.40	92.39 93.26	16.80	94.99 95.86	14.20 18.20	97.59 98.46	11.60	1	
2,500	126.73	5.21	26.00	95.52	23.40	98.12	20.80	100.72	18.20	103.32	15.60 15.60	1 1	
2,600	131.80 136.87	5.42 5.63	26.00 26.00	100.38	23.40 23.40	102.98 107.84	20.80 20.80	105.58 110.44	18.20 18.20	108.18 113.04	15.60 15.60	1 1	
2,800	141.94 147.01	5.84 6.05	30.00 30.00	106.10	27.40 27.40	108.70 113.56	24.80 24.80	111.30 116.16	22.20	113.90 118.76	19.60 19.60	1	
3.000	151.18	6.25	30.00	114,93	27.40	117.53	24.80	120.13	22.20	122.73	19.60	1	
3.100 3,200	155.34 159.51	6.46	30.00 30.00	118.88 122.84	27.40 27.40	121.48 125.44	24.80 24.80	124.08 128.04	22.20 22.20	126.68	19.60 19.60	1 1	
3,300 3,400	163.68 167.84	6.88 7.09	34.00 34.00	122.80 126.75.	31.40 31.40	125.40 129.35	28.80 28.80	128.00 131.95	26.20 26.20	130.60 134.55	23.60 23.60	1	
3.500	172.01	7.30	34.00	130.71	31.40	133.31	28.80	135.91	26.20	138.51	23.60	1	
3.600 3.700	176.18 180.34	7.50 7.71	34.00 38.00	134.68 134.63	31.40 35.40	137.28 137.23	28.80 32.80	139.88	26.20 30.20	142.48 142.43	23.60 27.60	1	
3,800	184.51 188.68	7.92 8.13	38.00 38.00	138.59 142.55	35.40 35.40	141.19 145.15	32.80 32.80	143.79 147.75	30.20 30.20	146.39 150.35	27.60 27.60	1	
4,000 4,100	192.84 197.01	8.34	38.00	146.50 150.46	35.40 35.40	149.10	32.80 32.80	151.70 155.66	30.20 30.20	154.30 158.26	27.60	1	
4,200	201.18	8.55 8.75	38.00 42.00	150.43	39.40	153.06 153.03	36.80	155.63 163.54	34.20	158.23	27.60 31.60	1 1	
4.400 4.600	209.51 217.84	9.17 9.59	42.00 42.00	158.34	39.40 39.40	160.94 168.85	36.80 36.80	171.45	34.20 34.20	166.14 174.05	31.60 31.60	1	
4,800 5,000	226.18 234.51	10.00 10.42	46.00 46.00	170.18 178.09	43.40 43.40	172.78 180.69	40.80 40.80	175.38 183.29	38.20 38.20	177.98 185.89	35.60 35.60	1 1	
5,200	242.84	10.84	50.00	182.00	47.40 47.40	184.60	44.80 44.80	187.20	42.20 42.20	189.80	39.60	1	
5,600	259.51	11.67	50.00 50.00	189.93 197.84	47.40	192.53 200.44	44.80	203.04/	42420	205.64	39.60 39.60	2 2	
5.800	267.84 276.18	12.09 12.50	54.00 54.00	201.75	51.40 51.40	204.35 212.28	48.80 48.80	206.95 214.88	46.20 46.20	209.55 217.48	43.60 43.60	2	
6.200	284.51 292.84	12.50 12.92 13.34	58.00 58.00	213.59	55.40 55.40	216.19	52.80 52.80	218.79 226.70	50.20 50.20	221.39	43.60 47.60 47.60	2 2	
6,500	297.01	13.55	58.00	225.46	55.40	228.06.	52.80	230.66	50.20	233.26	47.60	2	
6.750 7,000	307.43 317.84	14.07 14.59	62.00	231.36	59.40 59.40	233.96 243.85	56.80 56.80	236.56 246.45	54.20 54.20	239.16 249.05	51.60 51.60	2 2	
7,250 7,500	328-26 338-68	15.11 15.63	66.00	247.15 257.05	63.40 63.40	249.75 259.65	60.80	252.35 262.25	58.20 58.20	254.95 264.85	55.60 55.60	2 2	
8,000	359.51	16.67	70.00	272.84	67.40	275.44	64.80	278.04	62.20	280.64	59.60	2	
8,250 8,500 8,750	369.93 380.34 390.76	17.19 17.71	74.00 78.00	278.74 284.63	71.40 75.40	281.34 287.23	68.80 72.80	283.94	66.20 70.20	286.54	63.60 67.60	2	
		18.23	78.00	294.53	75.40	297.13	72.80	299.73	70.20	302.33	67.60	3	

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## EXCLUSIVE OF WAR SAVINGS BONDS

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	A FAMI			<del></del>		BER OF	DEPEN	DENTS			0111
ONE	TWO		THREE		FOUR		FLVE		SIX		9
Net	Tax	Net	Tax	Net	Tax	Net	Tax	Net	Tax	Net	ADD I
1.15	1.30	63.45	1.30	63.45	1.30	63.45	1.30	63.45	1.30	63.45	1.3
3.52 6.40	1.30	65.82 68.70	1.30 1.30	65.82 68.70	1.30 1.30	65.82	1.30	65.82 68.70	1.30	65.82 68.70	1.3 1.3
9.31	1.30	71.61	1.30	71.61	1.30	71.61	1.30.	71.61	1.30	71.61	1.3
2.23	1.30	74.53	1.30	74.53	1.30	74.53	1.30	74.53	1.30	74.53	1.3
1.14	5.00 5.00	73.74 76.66	2.40	76.34 79.26	1.90 1.90	76.84 79.76	1.90	76.84 79.76	1.90 1.90	76.84 79.76	1.9
6.97 9.90	5.00 5.00	79.57 82.50	2.40	82.17	1.90	82.67	1.90	82.67	1.90 1.90	82.67	1.9
2.81	5.00	85.41	2.40 2.40	85.10 88.01	1.90	85.60 88.51	1.90	85.60 88.51	1.90	85.60 88.51	1.9
5.73	5.00	88.33	2.40	90.93	1.90	91.43	1.90	91.43	1.90	91.43	1.9
4.64 5.61	9.00	87.24 88.21	6.40	89.84 90.81	3.80 3.80	92.44 93.41	2.50 2.50	93.74	2.50 2.50	93.74 94.71	2.5
7.56	9.00	90.16	6.40	92.76	3.80	95.36	2.50	96.66	2.50	96.66	2.5
0.47	9.00	93.07 96.00	6.40	95.67	3.80	98.27	2.50	99.57	2.50	99.57	2.50
3.40 5.33	9.00	96.00	6.40 6.40	98.60	3.80 3.80	101.20	2.50	102.50	2.50 2.50	102.50	2.50
6.31	9.00	98.91 102.79	6.40	101.51	3.80	104.11	2.50	105.41	2.50	105.41	2.50
0.19 1.06	9.00	102.79	6.40 10.40	105.39 106.26	3.80 7.80	108.86	2.50 5.20	109.29 111.46	2.50 3.10	109.29 113.56	2.50 3.10
5.92	13.00	108.52	10.40	111.12	7.80	113.72	5.20	116.32	3.10	118.42	3.10
0.78 5.64	13.00 13.00	113.38 118.24	10.40	115.98 120.84	7.80 7.80	118.58 123.44	5.20 5.20	121.18 - 126.04	3.10	123.28 128.14	3.10 3.10
6.50	17.00	119.10	14.40	121.70	11.80	124.30	9.20	126.90	6.60	129.50	3.70
1.36	17.00	123.96	14.40	126.56	11.80	129.16	9.20	131.76	6.60	134.36	3.70
5.33 9.28	17.00 17.00	127.93 131.88	14.40 14.40	130.53 134.48	11.80 11.80	133.13 137.08	9.20 9.20	135.73 139.68	6.60	138.33 142.28	3.70 3.70
3.24	17.00	135.84	14.40 18.40	138.44	11.80 15.80	141.04	9.20	143.64	6.60 10.60	146.24	3.79
3.20 7.15	21.00	135.80 139.75	18.40	142.35	15.80	144.95	13.20 13.20	143.60 147.55	10.60	146.20 150.15	4.30 4.30
1.11	21 00	143.71	18.40	146.31	15.80	148.91	13.20	151.51	10.60	154.11	4.30
5.03	21.00	147.68 147.63	18.40 22.40	150.28 150.23	15.80 19.80	152.88 152.83	13.20	155.48 155.43	10.60 14.60	158.08 158.03	4.90
8.99	25.00	151.59	22.40	154.19	19.80	156.79	17.20	159.39	14.60	161.99	4.90
2.95	25.00	155.55	22.40	158.15	19.80 19.80	160.75	17.20	163.35	14.60 14.60	165.95	4.90
6.90 0.86	25.00	163.46	22.40	166.06	19.80	168.66	17.20 17.20	171.26	14.60	169.90 173.86	4.90 4.90
0.83 8.74	29.00	163.43	26.40	166.03 173.94	23.80 23.80	168.63 176.54	21.20	171.23 179.14	18.60 18.60	173.83 181.74	5.50 5.50
6.65	29.00	179.25	26.40	181.85	23.80	184.45	21.20	187.05	18.60	189.65	5.50
0.58	33.00	183.18 191.09	30.40	185.78	27.80	188.38	25.20	190.98 198.89	22.60	193.58	6.10
88.49 2.40	33.00 37.00	195.00	34.40	193.69 197.60	27.80 31.80	200.20	25.20 29.20	202.80	22.60 26.60	201.49 205.40	6.10
0.33 8.24	37.00 37.00	202.93	34.40 34.40	205.53	31.80 31.80	208.13 216.04	29.20 29.20	210.73 218.64	26.60	213.33 221.24	6.70
2.15	41.00	214.75	38.40	217.35	35.80	219.95	33.20	222.55	30.60	221.24	7.30
0.08	41.00	222.68	38.40	225.28	35.80	227.88	33.20	230.48	30.60	233.08	7.30
13.99	45.00 45.00	226.59	42.40 42.40	229.19	39.80 39.80	239.70	37.20 37.20	234.39	34.60 34.60	236.99	7.90
5.86	,45.00	238.46	42.40	241.06	39.80	243.66	37.20	246.26	34.60	248.86	7.90
1.76	49.00	244.36 254.25	46.40 46.40	246.96 256.85	43.80 43.80	249.56 259.45	41.20 41.20	252.16	38.60 38.60	254.76 264.65	8.50 8.50
7.55	49.00 53.00	260.15	50.40	262.75	47.80	265.35	45.20	267.95	42.60	270.55	9.10
7.45 13.24	53.00 57.00	270.05 285.84	50.40 54.40	272.65 288.44	47.80 51.80	275.25	45.20 49.20	277.85 293.64	42.60 46.60	280.45 296.24	9.10 9.70
39.14	61.00	291.74	58.40	294.34	55.80	296.94	53.20	299.54	50.60	302.14	10.30
5.03	65.00	297.63	62.40	300.23	59.80	302.83	57.20	305.43	54.60	308.03	10.90
14.93	65.00	307.53 315.23	62.40 64.60	310.13 317.83	59.80 62.00	312.73 320.43	57.20 59.40	315.33 323.03	54.60 56.80	317.93 325.63	10.90 11.30